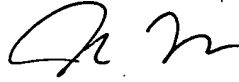


No fees are believed necessary; however, the Commissioner is authorized to charge any fees which may be required, or credit any overpayment, to Meyertons, Hood, Kivlin, Kowert & Goetzel, P.C. Deposit Account No. 501505\5150-95500.

Respectfully submitted,

A handwritten signature in black ink, appearing to be 'J. C. Hood', written in a cursive style.

Jeffrey C. Hood
Reg. No. 35,198
ATTORNEY FOR APPLICANTS

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